In confidential

G. R. S. IX-5]

Previous references.

1870
~~191~~.
(Home)

Home File No. 2 of 1870

Serial Nos. 1-20

Later references

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 20.

Major ~~Part~~ B for 26th April 1871

SUBJECT.

Revision of Mohatarfa and Sayer Duty on piece goods.

Indexed
Subbarao

W D 88—GPB —50,000—24-7-16

From

To The Deputy Commissioner

Dated Bangalore 19th July 1870

Despatched

Received

Enclosures No. 4

General No. 2065

Mail 99

Forwards an Urzee No 1029 (to be returned) together with its abstract translation received from the Cloth Merchants of the Town of Bangalore for enquiry and report on the points stated therein - There is no wish to increase hardships on the shops to which the Petrs belong and the object of the Notification was merely to secure the rights of the Govt-

From 1870
The Superintendent
Navigation Division
To The Secretary & The
Chief Commissioner.
Dated 15th September 1870
Despatched
Received

Enclosures No. 4

General Nagus

No.

Subject 22 of 26
Letter No. and Docket
2065 of 1869: Subject
99 of 1869

Report on the petition
of the Cutch Merchants
of Bengal &c. —

general question, the answer is that the present arrangement is altogether wrong & that it has been adopted under a misconception of the scope of the words conferring power to levy Export Duties. Such duties, as Export duties should not exist, but the present system is really granting a drawback on piece goods sent out of Mysore.

To any levied two courses are open. 1st. to abolish the Export duty, which I am not prepared to recommend - or to impose a low ad Valorem duty on all piece goods manufactured, without reference to where they are sold. This

Dated. Received

23.9.20. Reply to Govt. letter forwarding for orders on the question whether the Customs Export duty on piece goods should be levied on goods manufactured in Mysore but sold in British India. Regarding the constitution being altered. [illegible]

General No 2975
Rev No 168
C/6

Nandidroog Division
Superintendent's Office
Bangalore 15th September 1871.

The Secretary to the
Chief Commissioner of Mysore

Sir,

I have the honor to report on the subject of Petition Registered No. 1076 preferred to the Chief Commissioner by the cloth merchants of the Town of Bangalore, and received under cover of — Head official Memorandum No 2203 dated 28th June, and Petition No 1029 received under cover of your Docket No. 2065/99 of 19th July last.

2 The cloth merchants in Bangalore as well as in other towns complain that the effect of the recent Notification dated 23d May 1870 has been to impose upon them the necessity of paying Sayer duty on all piece goods which come into their hands, whether originally "Consumed" in the Province itself, or Exported to H. H. Territories. They represent that their business is to a large extent that of Dallals or Commission Agents, and that cloths which they receive from the manufacturers on

Con...

Commission sale, are made liable under the Notification, to pay duty as the transaction is regarded as a "first sale".

3. But their complaint does not stop at this point. They represent as a grievance that, when they do-purchase cloths from the weavers, they are compelled to pay the duty at once although the goods may eventually be exported to A.P. districts. Their business requires that they should have a certain quantity of goods on hand, to display to their customers, and whereas previously, only such goods as were sold either wholesale or by retail for consumption in the Province were charged with duty, now that duty must be paid on the entire quantity in stock. The result is that they are virtually deprived of the advantages conferred upon the trade, by the Exemption of duty on exported goods, and that cloths of local manufacture are thus weighted with a tax which precludes competition with goods imported from outside, and which must eventually stifle this branch of industry in Mysore.

4. It seems to me that the apprehensions entertained by the Petitioners are not exaggerated, and there is no question that, even under the operation of the low rate which the above-specified sum was designed to effect, local manufactures have suffered much from the unequal burden to which they are subject, as compared with those carried on in the adjoining districts of N. & S. Wales as from those general causes arising from the increased cost of the raw material, and the competition of the English Market

5. The only effective remedy that can be applied, I believe, is the abolition of the higher duty on cloth piece goods of local manufacture. The measure might involve a reduction of the existing revenue of the State, and for the present it must be viewed with disfavor, but while year by year, the Revenue from this source is declining, and while we have visible evidence of the gradual dispersion of the

men

class of weavers, whose skill was an article of wide repute, no other course will suffice, I am convinced to prevent the total extinction of the industry and any postponement of the measure will only render the revival of the trade more difficult and hopeless.

6. The loss that will accrue to Government from the abolition of the duty on piece goods, in this Division has been computed at Rs: 30,952/ as detailed in the marginal — statement. The amount comprises the Revenue derived from this source in the Town of Bangalore where the manufacture is carried on upon a large scale, and as compared therefore with the returns of the other Divisions will be found probably disproportionately large.

7. In the meantime it will be requisite I submit to relieve the cloth merchants from the special

Statement of Sayer Revenue, Revenue of

Total amount of Realizations. Rs.

Proportionate amount of Sayer Establishment. Rs.

Proportionate amount of allowance to Talukdars at 5 per cent. Rs.

Total. Rs.

Probable Amount of loss which will accrue to Govt. by abolishing the duty on piece goods after deducting the proportionate cost.

Cost &c.

Amount of duty on Piece Goods, Twist and Yarn, Drug and Metal Groups imported by Sea & Land

Rs. 30952 9275 2973 9248

Rs. 30,952

Rs. & Rs. Principal 31031 2514 585 3078

Interest 1796 8789 338

Total Collections from 1869 to 1870 1827 9578

grievance which they suffer from the operation of the recent Notification. This might be done by defining the term "first sale", to be other than the mere delivery of goods by the manufacturers to the merchants for "commission sale". The Sayer officials will, undoubted by experience some difficulty in ascertaining when the delivery is thus absolute or otherwise - but after giving the subject every possible Consideration, I am unable to discover any other course that would not be open to greater objections.

It has been proposed that every merchant should be required to keep account sales, shewing his transactions in piece goods each day, and the final disposal of those goods whether exported beyond the frontier or sold in the Province but even if the measure could be enforced, it would be difficult to check or test the accuracy of the accounts.

8. I propose therefore, with the Chief Commissioner's approval,

to issue a Circular to the Amildars intimating that the duty is not to be levied from Cloth Merchants when the goods are received by them from the Manufacturers on Commission sale, but only on actual sale for the first time.

9. As illustrative of the effect of the Sayer duty on the local trade in towns which are at all adjacent to A Dr District, I beg to submit for the Chief Commissioner's perusal the enclosed translation of a petition* presented by the Merchants at Anikal in the Bangalore District.

10. The enclosure of your Docket under reply is herewith returned.

I have the honor to be
Sir
Your most obedient Servant.

Henry Wills
Offg: Superintendent
Nandidrug Division

*dated 7th July 1870 & signed by 91 odd people & 29 others of Anikallu.

from
Merchants
of the Kurubah
Anekallu.

To

The Superintendent
Nandidroog Division.

Dt 4th July 1870.—

State that up to 1863 there was a practice of collecting the Sayer duty on cloths, produced in their Taluk whether consumed in this province or exported for sale to the Her Majesty's Territory. by this practice the Sirkar as well as the people used to be benefited, that in 1863 an order was issued to levy thence forth the Sayer duty on cloths produced and sold in this province and to exempt such duty on those exported to the Her Majesty's Territory; that this Kurubah is the bordering Sayer Kurtlah; that at a distance of 2, 3, 4, 5 and 6 miles from this Taluk there are 7 fairs belonging to the Her Majesty's Territory namely Tale Mundagoondahully, Muttigeré, Balanahully and others, each of which is to be held in each day of the week; that—

on this account the weavers themselves with intention to save the duty take all their cloths and sell them in the above mentioned fairs thinking that they will have to pay the Sayer duty if they sell them in this province; and also the people of all the villages in this Taluk, and the merchants of Kankanahully, Lukkur, Hulsur and other places, with the same intention of saving the Sayer duty, go and buy cloths in those fairs and bring them in, that on account of this, the Sayer duty collected in this Kullah is notably reduced, but the petitioners who are the dealers in cloths and are the shop keepers of this place, have also incurred a loss by contracting debts for their maintenance and for the payment of shop taxes without any trade; that while this being the case, the order recently issued as regards the levy of the Sayer duty, appears to adopt the same measures as those of the

other

orders issued on the subject in 1863; that in the recent order it is stated that cloths intended to be exported to Her Majesty's Territory, should be stamped with Durbar Seal, and they should be exported within six months, that since 1863 the Sirkar used to exempt the Petitioners as well as the weavers from paying the Sayer duty on cloths Exported by both of them, but now only the weavers are exempted and the Petitioners have to pay the duty, that besides of the people of all the villages of this Talook and those of the other Talooks go and buy in the above mentioned fairs, cloths produced in this Talook and bring them in, such cloths are Exempted from duty; and if the same cloths be sold in this place, the Sirkar levy the duty on them; that under the above circumstances, the Petitioners have not only incurred a heavy loss for want of trade & they are also not favored with such Exemption as others are favored

favored. 11

The Petitioners therefore request that if the Khavind be pleased to issue orders to levy the Sayer duty as was before (1863) on cloths produced in this Taluk whether exported to the Her Majesty's Territory or sold in the same or in other Taluks of this Province, a large sum will be realized as was before and every one will be benefited if not they may be permitted to export cloths, as well as others to the fairs above referred to, having them stamped with Mappi seal, and to buy the same cloths in those fairs and to bring them in and sell them without being subjected to the Sayer duty. They further state that in the recent Arkum it is mentioned that cloths produced in Her Majesty's Territory, when imported should be stamped with both the seals referred to in the above Arkum, by which it is very difficult for the people both to import and export such goods; that on the account they

request

request that an order may be
issued not to stamp such goods.

Translated by - - -
N. S. Rangasami Ayengar 3/ Signed/ G. Muthuvenkatachala
16th July 1870. & 29 others. -

/ Translation /

/ Illegible
Offg. Superintendent -

No 1076.

To the Chief Commissioner for the Govt of the Territories of H. H. the Maharajah of Mysore

Most honoured Kavind

The humble petition of the inhabitants of the town of Bangalore, most respectfully sheweth:-

That it having been published for the information of the people of this province in the Proclamation issued by J Bowring Esquire C S I on the demise of the late Maharaja of Mysore that the administration of the Province will be conducted by the British Government on the same principles and under the same Regulations as heretofore, thereby removing the sorrow which they had felt & infusing encouragement into their hearts the population of the province as well as the Petitioners have got happily by their respective professions entirely relying on the above Proclamation.

That as the notification issued by your Honour on the 16th Instant altering the mode of the levy of duty on piece goods which existed ever since the formation of the town of Bangalore upto the present - it is ruled that the piece goods shall be duty should be stamped immediately after the sale takes place. that the good intended

[illegible]

for export should be similarly stamped with a wafer seal & if they are not exported within two months from the date on which they were stamped, they will be liable to the ordinary tax in addition to a fine. that the goods imported from H.M. Territories should be stamped with both of the above seals; & that the manufacturers should be warned not to part goods either for local consumption or for export without having them duly stamped.

That your humble petitioners respectfully beg to represent that this ruling will not only render a great inconvenience but also will put a stop to their trade on the grounds hereinafter stated which they beg will be met with your favorable consideration

I That the weavers in this town are in the habit of bringing to the shops in the goods which they have manufactured between 6 & 10 P.M. every day, when the merchants from other place & others who wish to buy them will themselves at the shops. the shop keeper

will buy the goods
Morning shew them to the Customer
& sell off what they wish to
have & the rest they will keep
Company till the evening & if the
customers do not like get the
goods brought up — thus gathering
all the goods which the customers
may require they could prepare
of these goods & send to the
Custom house & get them stamped
& the duty duit paid if they
are required to be stamped
as the sale takes place as directed
It cannot be ascertained
which of them the customers will
approve & which of them they
may not that Almost all the
Petitioners are only Dullal Sars
& not real purchasers of the
goods & has therefore become
difficult & will hurt to get
them stamped as soon as they
are sold

That if the goods be stamped soon
after they are sold it would become
necessary that the very stamped
goods should be exported & this
for it would not be known

kind of goods will those people who
come from the Texas districts
may require & that they may
not there be compelled with the
dear Fuss being expended there
to be no occasion to keep
goods purchased Amount-
ment it would bring on the
necessity of expense to the
Stamped goods which
would contradict the
words that the goods to be
exported & the Liquidators
should be stamped with a
Masonic seal

In the reference to the duties
that the goods that are exported
for local consumption to be
stamped the petitioners
believe it is unnecessary that there
should be any practice of stamping
such goods since the first mention
of this was made in the
rule that a duty of one Dollar
should be levied on every cloth of whatever
value In the year 1860. Be Mark
Ribbon yarns an Exhibition to the
effect that a duty at 5 percent
on the sale proceeds should be levied

& that the Goods of Those
Exemption exempted from such
duty. The Petitioners also hear
that the same provision
was made in the Bookoomanny
passed since the year 1844 when
the Tayer Rs. nine a maund

The Petitioners pay rents
to the shops & houses besides
Buying an annual duty of
20 thousand Rupees on piece
goods - and as an additional
duty has been authorised
to be raised quite con-
trary to, it has become
a great difficult on their
part to suffer this burden

Under these circumstances
the Petitioners most Respectfully
& humbly beg that this new
ruling must be cancelled
& usual orders preserving
the former rules be issued

For this kind act they shall
ever feel grateful.

The Petitioners Prayer Was
Granted Accordingly
Your most obedt & humble
Servants
Bangalore

1870.71

Dated "

Received 24th June

No. 29

From the Cloth Merchants of the Town of Bangalore

State that in the Mysore Gazette of the 11th June 1870 a notification has been issued on the subject of Sayer duty on piece goods. that this notification directs that the duty should be paid immediately after the first sale. that manufacturers should be warned not to part with their goods either for local consumption or for export without having them duly stamped. that those exported should be stamped with a safe seal and if not exported within two months, such goods will be liable to the levy of ordinary sayer tax and an additional fine of the same amount and that piece goods imported from Her Majesty's Territories should be stamped with both the seals. that the Amildar has directed the Sayer Department to carry out this notification. that this has placed them in great difficulties. that Merchants from Her Majesty's Territories come to the Town and select such goods as they fancy. that under these circumstances it is difficult for them to tell when they first purchase the piece goods, what would be selected by the Merchants of Her Majesty's Territories. and consequently it is difficult for them to pay the Sayer duty immediately after the first sale. that formerly they paid duty at 4 Pie per piece (whatever may be the price of that piece) for goods exported. that in 1847 Sir M. Cubbon fixed the tax at 5 per cent on the value for goods sent into different parts of the Province; but there was no tax for goods sold for local consumption. that on the death of H. H. a notification was issued to the effect that no changes will be made. that if the notification above alluded to be carried out they will suffer a

great

great loss. that in Her Majesty's Territories there is no tax on looms, nor is there duty on piece goods. that they pay tax for looms in this Town and a Payer tax for goods sold within the Province. They beg that orders may be issued to carry out the old System of Payer duty on piece goods.

[Copy]

D. [illegible]

Offg. Secretary

No 1029

ಕಾರಣಕ್ಕೆ ಮಾಡಿಕೊಂಡ ಅಪಘಾತ ವಿಮೆ ಪಾಲಿಸಿಯ ಹಣ ಪಡೆಯಲು ಅರ್ಜಿ

ಸೇವೆಗೆ,
ಶಾಖಾ ವ್ಯವಸ್ಥಾಪಕರು,
ಭಾರತೀಯ ಜೀವ ವಿಮಾ ನಿಗಮ,
ಶಾಖೆ — ಊರು.

ವಿಷಯ: ಅಪಘಾತ ವಿಮೆ ಪಾಲಿಸಿ ಸಂಖ್ಯೆ ಇಂತಿಷ್ಟು ಅಡಿಯಲ್ಲಿ ಮರಣ ಪರಿಹಾರ ಹಣ ಪಡೆಯಲು ಅರ್ಜಿ.

ಮಹಾಶಯರೇ,

ನಾನು ಕೆಳಗೆ ಸಹಿ ಮಾಡಿರುವ ಇಂತಿಷ್ಟು ಇವರು ನಿಮ್ಮ ಶಾಖೆಯಲ್ಲಿ ಪಾಲಿಸಿ ಸಂಖ್ಯೆ ಇಂತಿಷ್ಟು ಅಡಿಯಲ್ಲಿ ಅಪಘಾತ ವಿಮೆ ಮಾಡಿಸಿದ್ದರು. ಪಾಲಿಸಿಯ ಪ್ರೀಮಿಯಂ ಹಣವನ್ನು ಅವರು ಕ್ರಮವಾಗಿ ಪಾವತಿಸುತ್ತಿದ್ದರು. ಪಾಲಿಸಿಯ ಪ್ರತಿಯನ್ನು ಇದರೊಂದಿಗೆ ಲಗತ್ತಿಸಿದೆ.

ಇಂತಿಷ್ಟು ಇವರು ಇಂತಿಷ್ಟು ಇಸವಿ ಇಂತಿಷ್ಟು ತಿಂಗಳು ಇಂತಿಷ್ಟು ದಿನಾಂಕದಂದು ಇಂತಿಷ್ಟು ಸ್ಥಳದಲ್ಲಿ ಅಪಘಾತಕ್ಕೆ ಒಳಗಾಗಿ ಮೃತಪಟ್ಟಿರುತ್ತಾರೆ. ಅಪಘಾತದ ಬಗ್ಗೆ ಪೊಲೀಸ್ ಠಾಣೆಯಲ್ಲಿ ದೂರು ದಾಖಲಾಗಿದ್ದು, ಎಫ್.ಐ.ಆರ್. ಸಂಖ್ಯೆ ಇಂತಿಷ್ಟು ಆಗಿರುತ್ತದೆ. ಮರಣೋತ್ತರ ಪರೀಕ್ಷೆಯ ವರದಿಯನ್ನು ಸಹ ಲಗತ್ತಿಸಿದೆ.

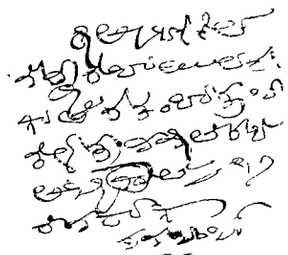
ಆದ್ದರಿಂದ ಪಾಲಿಸಿಯ ಷರತ್ತುಗಳಂತೆ ಮರಣ ಪರಿಹಾರ ಹಣವನ್ನು ನನಗೆ ಪಾವತಿಸಲು ಕೋರಿಕೊಳ್ಳುತ್ತೇನೆ. ಅಗತ್ಯ ದಾಖಲೆಗಳನ್ನು ಒದಗಿಸಲು ಸಿದ್ಧನಿದ್ದೇನೆ.

ತಮ್ಮ ವಿಶ್ವಾಸಿ,
ಹೆಸರು
ಸಂಬಂಧ
ವಿಳಾಸ

Roottanah-

Varaam Che

1/9/70 9



23.9.70 -

Has with the Superintendent of Darjeeling and Kurseong with Capt. Rocke's No 3029-26 of 1870 forwarding for submission Government a draft Notification entitled -

An Act to amend the Opium Act & that it should be amended so as to empower the

From 28 1870
The Deputy Accountant General
To The Secretary to the Govt of Bengal
Dated 8/16th
Despatched 8/25 September
Received

Enclosures No.

General No 1870-7
No 1701 dated 27/51 8/16th August 19/70
Submits opinion with reference to Capt: Taylor's tender to farm the Sayer Customs of the Mysore Territory & proposals for modifying the existing

duties them-
selves & the mode
of collecting them.
There should be
no exemption in
any case of duty
leviable on arti-
cles consumed
in imported or the
same articles
when exported.
And I cannot
conceive how such
a system was ever

introduced - The proposals suggested
herein require full consideration - I
fear in practice they would be found
to involve a degree of interference which
would open the door to much oppression

[illegible]

are acknowledged to be imperfect and to afford no safe guard against smuggling, but until an attempt is made to reform them I think any proposal for farming out the collections would be premature. Ever since the abolition of Export and Import Duties in 1865 and the large reduction of the Sugar Establishment which followed, it has been thought that the checks against smuggling have been seriously impaired, but it is to be apprehended that the inherent difficulties of the question have been aggravated by misapprehensions on the part of the local Officials and the diversity of practice which the Chief Commissioners instructions of 23rd May 1870 were designed to correct.

4. I would premise that all Export and Import duties were declared to be entirely and absolutely relinquished under Orders of the Government of India notified by the Chief Commissioner on 21st October 1865, "so long as returned upon the Export and within the province and intended for home consumption".

Terms of orders abolishing Export & Import duties & Return of Excise

In forwarding the Notification to Superintendents of Divisions the Chief Commissioner Mr Brownrig directed them in Circular No 27 dated 12 December 1865 "to draw the attention of the Deputy Superintendents

to the fact that there is included in the
excise duty on Snuff, Cigars and Tobacco the
sum of £ 1,000,000 Sterling. The
duty on Snuff has been considerably
increased, the price of Cigars reduced
& the duty on Tobacco
retained. The Duty on Snuff has
been only in part repealed from 6d. per lb duty
of 3d. per lb. It is intended, I believe,
to abolish the fabrication of Snuff, & that
the Duties, which will be levied, will be
imposed upon the Snuff manufactured
in Foreign Countries, & imported for
consumption. The Duty on Tobacco
is to be reduced from 3/ to 2/ per lb.
& the Duty on Cigars from 6/ to 4/ per lb.
The Duties on Tea, Coffee & Cocoa
are to remain as they are at present.
It is intended to apply the sum of
£ 1,000,000 which will be saved by the
above Reductions of Duty, to the
Reduction of the Duties on Sugar.
The Duties on Sugar are to be
reduced by the sum of £ 1,000,000
on the following scale of Duty & Drawback
from

Mr Evans
to speak on
Snuff & Tobacco

processes. The Sayer duty is not considered payable till the Ryot sells the produce, when he has found a purchaser, usually a dealer, he is expected to inform the Shanbogue or Patel of the village who then receives the amount of duty, and demands a Cowdee for the quantity sold, which then forms a free passport to any part of Mysore or British India. With regard to Coconuts and betel leaves the practice is much the same, but as these articles are of a more perishable quality they are not returned in store for any length of time.

4. It will be obvious that on the system I have described all offences against the Revenue of the Ryot and the negligence of the village Officials, with a view connived at, he might sell or remove his crop from store surreptitiously, without detection by the Amildar or by the Higher Revenue Authorities. The village Officials would receive from Government a Share of Income among themselves on the amount of duty collected, but it is more to their pecuniary advantage to receive a bribe from the defaulter, a higher amount which was to exempt him from the duty. There being no means of ordinary detection, the temptation to fraud must be strong, but the Sayer duty might be evaded by the removal of the produce without

Means of evasion

the knowledge of the Village Shanbogue or Patel who are known to have other regular duties to perform'.

Remedial measures suggested.

7. The radical error of the present system is I submit the entire absence of control over the Village Officials either on the part of the Collectors or the higher Revenue Authorities. From the facts stated in para 4 it will be seen that we have only to levy the excise at the place of production and to allow no exemption for alleged exportations, and the question to be solved is how would this be accomplished with the least inconvenience to Cultivators and to dealers. Instead of preserving a preventive establishment which would speedily become a hindrance to trade and a source of exaction and oppression, the course which I would venture to suggest for consideration is to assess the excise on the standing crops at a suitable season when it would be practicable to estimate the outturn with reliable accuracy, to look to the Ryot primarily and to the purchaser only secondarily for the payment of the duties and to realize the same by the ordinary revenue Officials. In other words, I would assess the duty and for this purpose divide the Cultivated area into Circles for Inspection for other demands or Taluks

In favour of Excise duty

Opposite, Tobacco Cocoanuts & Betel leaves

8. As regards the Cocoanut & Betel leaves, while it is equally

practicable to make an assessment based
on the number of persons or Carriages
in houses, or the area occupied by Palaces
and Public Buildings, the estimated Returns
being further be applied by reference to the
Rateable Value of the Premises, the
Commissioners may if they think fit
hear Surveyors or other persons
touching the Inspection of Returns
and Examination of the Persons making
the same, and the Duty assessed by the
Commissioners shall be paid by the
Persons charged therewith, and
shall be recoverable and levied in the
same manner as the Duty of Income
Tax is directed to be recovered and
levied, and the Commissioners may
from time to time alter and vary
the Assessments made by them, and
the Duty assessed thereby, as to them
shall seem just, according to the
best Information they can obtain,
but so as not to subject any Person
to greater Duty than he would be
liable to under the Provisions of
this Act; and the Duty assessed
by the Commissioners shall be
paid at the Times and in the
Manner hereinafter directed.

Power to Commissioners to make Regulations for assessing Duty

person keeping a local store, such person must be required on the usual form to become responsible for the payment of the Sugar duty when selling the produce for exportation to another locality within the Union or British Territory. In either case the Revenue Officials will have the means of exercising a complete control over the collection of the duty. When the time of collection arrives if the produce is not all sold, the residue must be forthcoming in store. The only chance of evasion will arise from an over assessment, when the authority exceeds the estimate, and here the importance of accuracy in making the first assessments. The rule must also be fixed and peremptory that Crops, but no claim for remission should be admitted until special local enquiry

6th 10. As regards Piece Goods or clothing manufactured in the Union, I would direct attention to the Chief Commissioner's Notification of 24th May 1876 prescribing the practice of exempting, in the interest of export trade, yarn, thread, twine, cordage, canvas, piece goods, and other articles manufactured wholly or partly from duty paid sugar, from the necessary restrictions as to the entry, examination, and collection of the duty on such articles when destined for consumption. If, however, the plan I have suggested as to payment by retailers

inapplicable and I apprehend we must be content with the supervision which the Amildars may exercise. Estimates of the quantity of Cloth manufactured in every Talook would be a useful means of check and the Deputy Superintendents of Districts might be requested to call for returns, showing the actual quantity produced ~~and~~ exported and the quantity retained for home consumption in every Talook, as a means of supervising the collections for the future.

11 In respect "Coffee" a closer supervision appears to be exercised than over other dutiable produce. There are "Cutlays" Inamdars and Mangani Putwardhies are employed at the principal season to take an account of the produce of each estate, collecting the duty when the sales take place. This system may be sufficiently effective in Talooks the boundaries of which are defined, the cultivated area known, and the produce capable of being estimated, but the Coffee Grown in the scattered tracts comprised in the Inland Hills of the larger Districts are so widely spread that the cost of prevention & establishment, to be removed without payment of the land and

vide para no. 11. of Cess instruction report of 15/6/58 page 3.4.

it may be deserving of consideration whether it may not be assessed from the standing Crops.

12. I submit the above proposals with much diffidence for the Chief Commissioner's consideration and would venture to suggest that they may be referred for the opinion of the Revenue authorities whose practical knowledge of the subject will enable them to state any objections that may exist to the mode of Assessment I have advocated, or to suggest some other remedy better suited to the requirements of the case.

I have the honor to be,
Sir,
Your most Obedient Servt.
Wm Dosse
Deputy Commissioner General
Mysore.

P-13.

From

To Supt. Nandgaon Dn.

Dated 27th September 1870

Despatched 10 Oct.

Received

Enclosures No.

General No. 3540 } 1870/71.
Sub. No. 178. }

Your letter No. 2975 of 15th inst. reporting on the petition of the Cloth Merchants of the Town of Bangalore, complaining of the hardships entailed on them by the existing system of levying larger duty on Cloth goods.

In reply I am to state that pending further orders on the question, the Govt. Customs authorities have issued a Circular being issued by the Supt., as proposed in para: 8 of the above quoted letter, dated 1874.

being taken to fire.
- went the contrary.
- two being abused -

? by Potter

-1.1.0-

2/19/20 Effie Curtis

Circular

? Prospect 1870

From

To The Superintendents of Divisions
Col Comdg Mysore Commission
Deputy Acctt Genl of Mysore

Dated Bangalore 27th September 1870

Despatched 10 Octr

Received 12th

Enclosures No. 3

General No. 3541 } 1870-71

Dept No. 22

Forwards copy of the correspondence noted regarding the existing system of conveying [illegible] and requires an expression of their opinion on the subject.

To the Dept [illegible]

noted
12/10/70
[illegible]

23

No. 3541.

Revenue 22.

No. 66.

Circular 27th Sept. 1870-71.

To

The Supdts of Dues
Colonel Clerk, Inam Commr
Dy Accts Genl. of Moore

Sir,

I am directed by the Chief Commr to forward for your perusal the accompanying copy of the correspondence marginally noted, regarding the existing system of levying Sayer duty on piece goods; and to request an expression of your opinion on the subject.

2. It seems to the Chief Commr that the present arrangement is altogether wrong; & that it has been adopted under some misconception of the scope of the order cancelling export duties. He further remarks that such duties, as export duties, should not exist, but the present system is really granting a drawback on piece goods sent out of Bombay.

3. To Colonel Meade's mind two courses are open - viz - to abolish the

Supdt Nawr Dues Docket No 2065/99 of 19th July 1870.
Do No 2975/168 of 15th Sept 1870
Do No 3540/178 of 27th Idem

Revenue

duty, which he ~~is not~~ pre-
-pared to concur in - or
to impose a low advalorem
excise duty on all piece
goods manufactured, without
reference to where they are
sold - Thus duty might
be levied either as excise
from the Weavers, or as
Layer when offered for
sale in the bazars or
markets -

I have &c

27.9 V.P.
Offg Secy G

27/9/70.

To Inspector for opinion on
the general question -

9
P.13

44

Coel 1870 No 202

From Superintendent
To The Secretary to the
Dated 21st Chief Commr of Anpore
Despatched 22
Received October

Enclosures No. 1

General No. 3369
Pl. No. 206
1870-71

The Secretary's No 3606 of 12 Sept 1870
forwarding for report a
petition from Cloth merchants
of Cawnpore

Subj.

The consideration of this question
with reference to the
Act on subject of this application
of the Act: No 3541/22

Mr Robbins

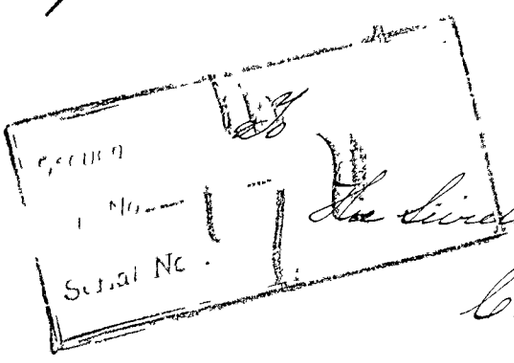
Refers him to Para 9 of
his Office letter of 15th Ultimo
to Govt.

27/10

H.

General 3569
P 202

Bundelcund Division
Superintendent's Office
Bangalore 21st October 1870

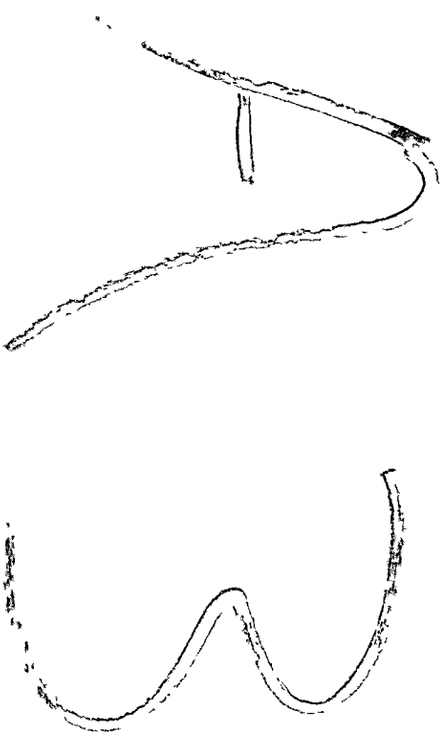


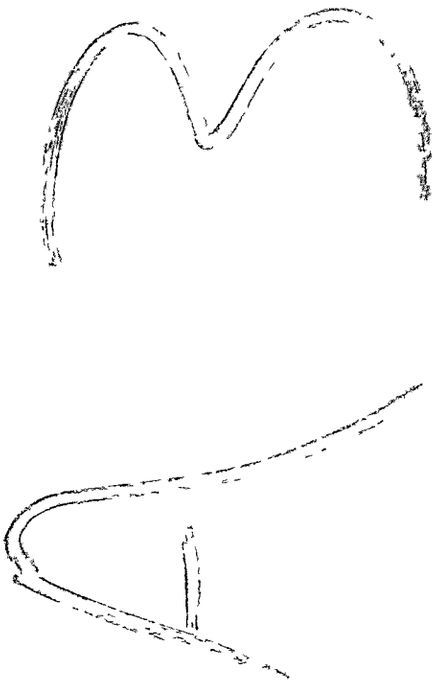
To the Secretary to the
Chief Commissioner
of Mysore

Sir,

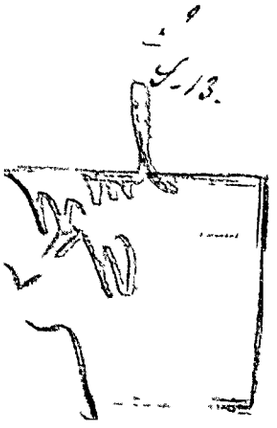
In returning the Petition from the Cloth Merchants of Ami Kaun Talook forwarded for report with your docket No 3595 of 12th 185 Instant, I have the honor to state for the Chief Commissioner's information that the subject of the Petition under reference was adverted to in Para 2 of my Letter No 2975 of 15th Ultimo 4168 as being identical with the representation made on the same subject by the Bangalore and other Cloth Merchants—

I have the honor to be
Sir
Your most obedient
humble
Servant





Steam Vessels Office



L-13.

No. 48 1870.

From The Steam Commissioners

To Surveyor

Dated 7 November 70

Despatched

Received 10 do

Marine Surveyors No.

Vessel No.

No. } 18

Submits his opinion on the subject of Surveyors duties on Vessels called for in Act 35 41/22 of the 11 Vict.

Imam Commr's office
Camp Bowringpet
7th November 1870.

To,
The Secretary to the Chief Commr.
of Mysore.

Sir,

I have the honor to acknowledge the receipt of your Circular letter No. 3541/22 of the 10th Instant, covering copy of correspondence on the subject of Sayer duties on piece goods, and calling for an expression of my opinion on the subject.

From this correspondence I am led to understand that the manufacture of cotton cloth in Mysore is declining, and that its extinction at no very distant date is apprehended. This apprehension seems to me to be well founded, and I doubt if any readjustment of the Sayer piece goods will revive it. The decline of this branch of industry appears to be ascribable to the petty natural causes, competition, and increased facilities of communication with the country by Railway. The Mysore cloth is in peculiar

merit, beyond their comparative cheapness, in the days of no roads, Pack Bullocks, and import duties. This is all altered now, and the cost support of the trade, the Court of H. H. the late Maharajah of Mysore, is numbered with the things of the past. Such being the case it seems to me to be idle to think of resuscitating a decaying trade by imposing an additional duty on it, for such is in effect what is suggested in your Circular under reply. There are three courses open by which the case can in my opinion be met. The first to which I advocate, is surrender of the existing duty unconditionally. The second is to leave matters as they are. The third is to surrender the existing duty on cloths and weaven it by a readjustment of the Mohatma generally, the incidence of which is, I am given to understand, very unequal at present and levied on no fixed principle, in this way the amount remitted as duty on piece goods can be easily recovered, and I believe without a murmur on the part of the people. But the duty is a delicate one, and must not

be,

be left to the inferior native ser-
- vants, or gross abuse will be the
result. I am supported in mak-
- ing suggestion No. 3 by the opinion
of a very able native officer of the
Mysore Commission, and I believe
it to be the only safe and equitable
way of relieving the cloth trade
without pecuniary sacrifice.
But personally I am altogether in
favor of absolute and unconditio-
- al surrender.

Having no accounts to
which I could refer, I have
been compelled to deal in generalities.

I have to apologize for the
delay in answering your letter,
which was caused principally
by illness.

I have the honor to be
Sir,
Your most obed.t Servant.

H. Elsmie
Major Commanding

Retrn: Despatch Office

Revenue No. 76

From 1870.

To The Superintendent
4th Division

Dated 10th The Secy: to the

Despatched Chief Commissr

Received 15th Aug. Bangalore

Enclosures No.

General No. 1658

Circular No. 88 / 3541 / 22 } 1870-71

27th Septr 1870

Trans: that if the duty on Home Manufactured Clothes is not relinquished the Ch: Comrs proposal to levy an ad-valorem excise on all cloths wd be an improvement

General No. 1658
Rev. 78.

Asst. Supdts Office

To

The Secretary to the
Chief Commissioner
Bangalore

Dated Mysore 10th November/70

Sir,

I have the honor in reply to your letter No. 3541/22 of the 27th September 1870, (despatched 10th October), to state that if it is not considered expedient to relinquish the revenue derived from the duty on home manufactured cloths, I am of opinion that the Chief Commissioner's proposal to levy, from the increase in ad valorem excise duty on all cloths, would be an improvement upon the present system. I fear, however, that the manufacture of [illegible] [illegible] [illegible] as [illegible] [illegible]

I have the honor to be
Your most obedient servant
[illegible]

54

Revenue, (Circular) No. 43
From 1870 No. 24

To The Superintendents of
3 Dys

Dated Bangalore 12th Novr

Despatched

Received 16th Do

Enclosures No 2

General No. 4143 } 1870
Rev. No. 24 }

Forwards Copy of a letter
No. 1701 of 8/16th September last from
the Dy Accountant General
Mysore regarding the Sayer
Revenue of that Province, and
requests the Supt will be good
enough to record his opinion on
the proposals therein contained.

By order

Secretary

[illegible] Office

[illegible] 1870

[illegible] dge the
[illegible] of 27th
[illegible] mission
[illegible] ing.
[illegible] ing
[illegible] ve
[illegible] dr.

15th
[illegible] Clark's Acct.
[illegible] to the
[illegible] ve
[illegible] ct

[illegible] ers, the disabilities under which it labored by the imposition of a heavy duty, from which similar goods exported to, as well as imported from Her Majesty's Territories, are free, the only effectual remedy would be the abolition of the Sayer duty on such goods in that Province.

3. The Chief Commissioner has

[illegible] me

Revenue, (Circular) Division
From 1870 No. 43
24 Abkaree

To The Superintendents of
3 Dys

Dated Bangalore 12th Novr.

Despatched

Received 22nd Recd 16

Enclosures No.

General No 4143 } 18 70/71
Rev. No. 24 }

Forwards copy of a letter
No. 1901 of 16th September last from
the Dy. Accountant General in
Mysore regarding the Mayer
Revenue of this Province, and
requests the Supt will be good
enough to record his opinion on
the proposals therein contained.

By order

Secretary

From The Superintendent
Rangitikei Dist
To The Secretary to the
Native Department
Dated 1st December 1870
Despatched 2d
Received 2nd
Reg 3rd
Enclosures No. 1

General No 4621 } 1870. 71
New No

Govt No 3541/22 of the
27th September 1870

Opinion regarding
the present system
of keeping Lawyers
debts in precedent.

Dep. Act. Jun. for
opinion, & for
his return
Native Dept
2. 12.

=

3. 12. 70. This corres.
may be entered
in Supt's Jun. Native
Letter Book
& Supt's attention
drawn to the
Opinion of
the Native Dept
in reply to
the Opinion Book
herein Supt has lately
drawn his attention
& that inspection
of

Capt. Char
Inquiries, which he had
in hand also the Supt. to
Lands

the immediate subject of the business proposed herein, it seems to me that such division should be carried out in such a manner as to give the most equitable allotment at present. The whole subject is one of very great importance, & I

the Parish which will be affected by the proposed division, & the Police Jury of the Parish of Caddo, at a special meeting held on the 1st day of March A.D. 1870 at the Court House in Shreveport, the following preamble & resolution was unanimously adopted, to wit:

Whereas, the Police Jury of the Parish of Caddo has been informed that the Legislature of the State of Louisiana has passed an act entitled "An Act to divide the Parish of Caddo into two Parishes, the Northern portion to be called Red River Parish, & the Southern portion to retain the name of Caddo Parish, & to fix the seat of Justice of Red River Parish at Coushatta Chief"

Be it

No 4461
to Rev 1865

Mandidroog Division
Superintendent's Office
Bangalore 1st December 1870.

No 57

To
The Secretary to the
Chief Commissioner of Mysore

Sir,

I have the honor to acknowledge the receipt of your Circular No $\frac{3541}{22}$ of 27th September last, requesting an expression of opinion regarding the existing system of levying Sayer duty on piece goods

2 In my letter No $\frac{2975}{168}$ of the 15th September, I ventured to express the opinion that in order to remove from local industry in respect to the manufacture and sale of Cloths, the disabilities under which it labored by the imposition of a heavy duty, from which similar goods exported to, as well as imported from Her Majesty's Territories, are free, the only effectual remedy would be the abolition of the Sayer duty on such goods in this Province

3. The Chief Commissioner has

observed, in para. 3 of your Circular that two courses seem open; one, to abolish the duty which he is not prepared to assent to, and the other, to impose a low ad valorem Excise duty on all piece goods manufactured, without reference to where they are sold.

4. The adoption of the latter course will have the advantage of doing away with much of the practical difficulty that now exists in levying the duty which, from the facilities caused by the removal of the frontier Kuttays, is largely evaded, while some increase of revenue from this source will be obtained. The objection will however remain that cloths of Mysore manufacture will be burthened with an impost from which those imported from out-side are free, and the effect of this will lead in time, I should anticipate, to the practical extinction of the industry in this Province. Under existing circumstances local manufactures enjoy the

advantage of being relieved of the
imposts, if they sought a market
outside the Province, and in
Talbot's bordering upon N. & W.
Territories, the cost of carriage could
not seriously affect their sale, on
equal terms with the produce of
those Territories. Notwithstanding
this, however, we know that the
manufacture of home spirits has
largely declined in this Province.
5. I beg therefore to solicit the
Civil Commissioner's consideration
to a proposal put forward, in
the Kolar Deputy Superintendent's
+ letter of which a copy is enclosed,
and which has been suggested
Ireland, by the increase recently
recommended by me for converting
the Municipal Octroi into a direct
tax on houses. The Deputy Superin-
tendent's proposal is limited to
the circumstances of that District
but its principle might be ap-
-plied if conceive, with much ad-
-vantage, to the whole Province.
6. From the statement annexed
the Chief Commissioner will see

+ 1100/449 D/10th November 1870.

that after deducting the chokun-
tupa realizations on the Pettah of
Bangalore which now go to the
Municipality, and therefore can
not be included in this scheme
the revenue from Mohuntupa
for the whole Division, be added to
the amount of the Sayer duty
collected within the same area
according to the accounts of 1869-70,
the average rate per house, shop
&c.a will amount to only Rs. 1. 12. 11¾
annually, and the increase
over the existing rate would be
Rs. 0. 2. 5¾.

7. Notwithstanding the innate
objections felt by Natives, to any
tax of a fixed character, which it
is impossible for them to evade,
I have reason to think that, to
the Mercantile classes, to whom
the collection of Sayer, Octroi &
such like duties is felt as an ex-
-pedient to trade, the imposition
of a small additional duty in the
form of Mahuntupa, to be rate-
-ably distributed, would be regarded
with favor. The additional duty
would be less probably than the

average

average rate shewn in the statement appended, if, as in the case of the Municipal house-tax lately sanctioned experimentally, all exemptions from Mohurrirsa, enjoyed under the ancient system, by certain privileged classes namely Christians, Brahmins and Mussulmans, be removed by proclamation. At the same time care should be taken to see that the increase of the tax now proposed should fall chiefly on the manufacturing and trading classes, for whose benefit chiefly, this measure will operate.

8. I beg to enclose copies of the marginally noted letters on the subject from the Deputy Superintendents of Bangalore and Tumkur.

N° 717 D/3d Novr 1870
N° 776/384 D/8 "-do-

I have the honor to be,
Sir
Your most obed't Servant
Shivaji Rao
Offg Superintendent

Statement

Total number of houses, shops, looms, oil-mills and carts which are subject to Profession Tax, throughout the Nandidroog Division as per accounts of 1869.70.	Total Collection of Profession Tax as per accounts for 1869.70.	Add total amount of Sayer Revenue derived from hire Coss throughout the Division as per accounts of 1869.70	Total	Average rate to be levied per shop, room
Number				
82,496	144726 " "	34031 " "	178757 " "	2 2 8
Deduct the amount realized in the town of Bangalore which is appropriated to Municipal purposes. 8,899	22809 " "	22618 " "	45427 " "	5 1 8
73,597	121917 " "	11413 " "	133330 " "	1 12 11¼

S.d Shivaraya Mudaliar
Offg. Superintendent.

Genl No 1100/449

Deputy Superintendent's Office
Kolar District
Vaniyal 10th November 1870.

To The Superintendent
Nandidroog Division

Sir

I have the honor to acknowledge the receipt of your offl Memo. 3826/341 dated the 2d Instant forwarding for opinion copy of the Secretary's Circular No 3541/22 of the 27th September on the subject of levying Sayer duty on piece goods of local manufacture.

2. The Chief Commissioner has been

been pleased to observe
order to meet the present difficulty
two courses are open, namely
the abolition of the duty altogether
or the imposition of a low advalor.
excise duty on all piece goods —
manufactured in the province,
without reference to the place —
of their sale. I beg to submit that
the former course appears to me
to be preferable, as the latter —
will through reduce the rate of
duty leviable on piece goods
consumed at home, deprive the
weavers and traders of the —
boon at present enjoyed by them
with regard to goods exported
to H.M's Territories; which are
now free of all duties. But as it
appears that the Chief Commissioner
is not prepared to abolish the —
duty which I presume is for
certain financial reasons,
I would beg to suggest that the
amount at present derived from
this item may be amalgamated
with the Income tax which
you all are already
imposed and the same

done away with altogether, on piece goods I have reason to think that a careful readjustment of the Mahuntunga will cover the proposed relinquishment of sayer duties on piece goods. By the readjustment I do not mean to recommend any increase in the present scale of Mahuntunga which was fixed by Sir Mark Cubbon in 1860; all that I propose is the proper application of the existing rates I am not in possession of records to show the exact proportion in which the present amount of Mahuntunga of the whole province will have to be increased according to the arrangement now proposed. But as regards the District, the Mahuntunga Revenue will only rise from Rs. 32,853.4.1 to Rs. 36206.6.10, the difference of Rs. 3351.2.10 being the last years collection under the head sayer on piece goods. The increase being only about 10 per cent, it may not be felt hardly the

Mahuntunga

Mohuntirpa payers, who are
composed of weavers traders and
population other than the agri
-cultural Class, that now pay
the bulk of the payer duty in
piece goods, ought in my opinion
to bear the difference.

3. The number of houses, shops,
&c on which Mohuntirpa is
collected, in this District being
20,057, the amount of Mohuntirpa
to be collected according to the
proposed arrangement namely
36206 will only give an average
of about a rupee and three quarte
on each shop, house &c and
cannot therefore be considered
too much.

I have &c
Sd/ B. Krishniengar
Dy. Superintendent

No 717.

Deputy Superintendent's Office
Bangalore District.
Bangalore 3d November 1870

To The Superintendent
Nundidroog Division

Sir,

I have the honor to acknowledge
your letter No 3536/361 dated

duties apply to state that I am of opinion that the latter course suggested by the Chief Commr viz the imposition of a low ad-valorem excise duty on all — piece goods manufactured within the Province where they are sold will be quite fair and such cannot be called an export duty.

2. I take this opportunity to submit a letter from Mr Corbett the present Contractor for the Octroi duties of Tobacco &c within the Municipalities of the Cantonment and Pettah of Bangalore in which he points out the great inconvenience arising from the Establishment for the Collection of the duties on Cloth, Opium Cocoanuts and Kobra, being located in the same building where the tobacco is stored and his work is carried on, and offering to collect on behalf of Government the Revenue on the four items of Cloth, opium, Cocoanut and Kobra for three years, at the sum of Rs: 18,000 p. per annum.

I concur with the Comptr in the working of 2 Establishments of opposite interests in the same building must necessarily be inconvenient and as with his present Establishment he could easily collect the duties on the other articles also, would recommend his proposal being acceded to. A cloth Examiner forms the principal item of revenue, Mr. Corbett's offer may be returned to him for such modification as he may deem necessary, when the final orders of the Chief Commissioner are known as to the amount of duty to be levied on pieces goods.

I have &c.,
pp J. G. Cumming
Dy: Superintendent
Fanchin Arbuthnot.

Genl 776/
N° 384

Deputy Superintendent's Office
8th November, 1870.

To The Superintendent
Nandairy Division

Sir,

With reference to your Circular Memo 384/6/341 of the 7th Inst.,

forwarding for opinion copy of the Secretary's Circular No. 38/22 of 27th September 1870 regarding the present system of levying Export duty on Piece Goods, I have the honor to state that the Export duty on Rice was abolished in Rangoon 3 years ago thereby causing a considerable loss to the Government and the only duty now levied is an ad valorem one of 5 per cent on Rice sold in the Bazars. And as it is impossible to ascertain the quantity of Rice Goods annually manufactured, I think an additional tax, equivalent to that in Lower, would be attended with advantage.

I have &c
(Signed) A. J. Bruce
Dy. Superintendent

(Copy)

Henzada 15th May
Dy. Superintendent
Henzada

M. C. C. Office

Bangalore 6th December 1870.

No. 1

The Superintendents
Ashtagram & Nagar Divisions
Main Commissioner
& Accountt General.

Sir,

In continuation of this Office Circular No. 3574/22 dated 27th Septr/70, I have the honor, by desire of the Chief Commr, to forward, for consideration and opinion, copy of letter No. 4444/145 of the 1st Inst from the Offg. Supt Nandidroog Division, and to remark that the question of remissing the existing Nokturpa tax has lately engaged the Chief Commrs attention; and that, irrespective of the immediate subject of the measures proposed by the Offg. Supt of Nandidroog, it seems to Colonel Meade that such provision should be carried out, in view to its more equitable collection than at present.

2. The whole subject is one of very great importance, and the first step will be the collection of accurate information as to the present system, showing the details of the incidence of the

tax, and the duties exempted there-
from - the orders of 1860 being taken
as the basis of the present arrange-
ments -

Share 8/-

6. 12.

Offg: Secy:

6/12/70.

Revenue
1870 Circ: 4857
29

The Inspectors of the Customs
and Excise throughout
the Queens Dominions

2/71

and Schedules thereto Queries,
2/10 Circ 10 Vacancies 1870
Circ 19
20 "
Circ 29
Circular 4857
1870-71

Abstract 4915
Circ 29-6 Comptr.

Abstract of the Quarterly Returns of the Officers
of Inland Revenue for the Quarter ended 30th June 1870 &c:
Circ 35/71 of 27th Sept 1870 &c:

Abstract Circular to Inspectors
Circ 23/71 of 27th Sept 1870 &c:
Quarterly Returns of the Officers
of Inland Revenue for the Quarter ended 30th June 1870 &c:

Abstract Circular to Inspectors requesting them
to report whether the Quarterly Returns of the Officers
of Inland Revenue for the Quarter ended 30th June 1870 &c:
have been rendered in a regular manner
Circular to Inspectors.

Inspectors
Circ 10/71
Dupl

Revenue 1870 No. 125

From The Superintendent of Nagar

To The Secretary to the Chief Comr

Dated 15th of August

Despatched 19 December

Received 26th

Regd 31st

Entered No. 3687 } 1870-71

Rec'd No. 120 }

In reply to no 3541 dated 27th Sept last I am directed to state that as the subject of the duty on clothes has been referred to in the letter of the Despatch accountant no 1701 thereof & that letter will dispose of this reference, it will be submitted when the views of the Dy Supts which have been called for are obtained.

I am Sir
Your Obt Servt
26.12

27.12.70

Rec'd

General No. 3687
Rev: 120

Sugar Division
Superintendent's Office
Nuwara Eliya 16th Dec. 1916

To,
The Secretary to the Chief
Commissioner of Customs

Sir,

In reply to your No. 3541 dated Rev. 22
the 27th September last, calling for an
expression of my opinion on the existing
system of levying Sugar duty on manufactures,
I have the honor to state that, as the sub-
=ject of the duty on cloths has been referred
to in the letter of the Dy. Accountant Gen.
No. 1,701 dated 16th September, received
with your docket No. 8/4143 of 12th instant,
for opinion, the reply to that letter will
dispose of this reference, and will be sub-
=mitted when the views of the Dy. Superin-
=tendents, which have been called for, are
obtained.

I have the honor to be,
Sir,
Your most obedient Servant

Superintendent
Sugar Duties

74

Inam Commissioner's Office

From 1870/71 Vol. 110
The Inam Commr
in Mysore

To The Secretary to the Govt of
Commissioners

Dated 23rd January

Despatched

Received 25th July/71

Enclosures No

General No
No

186 -6.

Cir No 4857 29/10th Dec/70
Submits his opinion
on the subject of the
duty on Silver goods.

Govt
25.1.

26.1.71 -

Acknowledge with
thanks & say I have
framed his letter
& Mr. Potticia & both
the ... attention
& beg he will convey
my acknowledgments
thereof to Mr. F.

Should require an
abstract & Statement
... of the
... the opinions
... subject

74

Inland Commissioners Office
Camp Dawning Park
23rd January 1871.

To

The Secretary to the Chief Commr.
in Mysore

Sir,

I have the honor to acknowledge the receipt of your Circular No 4837 dated 29 December 10 1870 covering copy of letter from the Offg. Superintendent of the Vandiedroog Division, and his Deputies on the subject of the duty on Piece goods, for my consideration and opinion. Also understand that the question of remitting the Revenue of Mahatsya is engaging the Chief Commissioners attention.

2 I am not sure whether I am expected to dilate on the various question, or whether I am to confine my attention to the letter of the Offg. Superintendent of Vandiedroog Division and his Deputies. I shall therefore

6 The letter of the Dy Superintendent of Coomtoor is not very clear, at least to my apprehension, but it would seem that he recommends an additional Income tax.

7 I do not think that any of the suggestions above enumerated are calculated satisfactorily to solve. The question propounded by the Chief Commissioner of relieving the burden on piece goods, and I still hold to the opinion that if the manufacture of cloth in Mysore is to be stimulated, it must be by the remission of the present duty absolutely, and not by the imposition of a fresh burden. But though the retention of the present duty on piece goods, or the imposition of a fresh one on that branch of industry is in my opinion inadvisable, I do not see any objection save against raising a sum more than equivalent to that which I propose to surrender, by the cession of Kistnagherry. So, and in writing

that little or no alteration is required in the rates laid down by this Act. Inflation in 1860, but a more equitable classification is imperatively called for. And whilst this is being done, such sums of the present income tax might be retained as common justice and humanity to exempted altogether from taxation. This of course is a delicate and difficult duty requiring much time and patience, and if carefully carried out, and there is an entire cessation and waiting agency to do the work, I believe the result would be eminently satisfactory.

6 This brings me to a question of great importance with reference to the Assessing to which it would be difficult at this present time to give a satisfactory reply. Why is this tax peculiar to the Province, and why are certain classes exempt from its operation? I suppose at any rate that I have no reasonable answer to give, and assume that the time has come when we can no longer

shut our eyes to the injustice of the present system. We must pay alike here, as elsewhere. We are merely — thereby making general, what is at present partial. I do not know what numbers pay this tax, and what numbers are exempt. But I remember seeing in a letter of the Superintt. of Nagar that in 1860 the collections of Mohaturfa in that Division amounted to Rs. 25000, and that the tax if imposed on all alike, would amount to 200000! from which I suppose we are to infer that 1/8 only of the people in Nagar pay Mohaturfa. This however is probably an error. But right or wrong it seems to me that one and all should be treated alike.

9. It may be urged that This is a native state held in trust by us, and that the present system of Mohaturfa is a time honored institution; as all abuses are called. So which I would reply by asking how many of the institutions of Nagar which were in full vigour when we assumed charge

range of the country in 1831, have escaped the ruthless hand of reform. Every thing has been ~~[illegible]~~ changed and I cannot perceive why after swallowing so many full grown lizards, we should strain at such an insignificant gnat as the extinction of the Inquisition. The more I think of it the more I am convinced that it should be done, and promptly, and that no difficulty exists in the way of its accomplishment, except matters of detail, which an efficient European and Native Agency combined would easily overcome.

10 What the financial results of the measure are likely to be I cannot of course say having no accounts to which I can refer, except that a very considerable sum over and above what it is proposed to surrender, must accrue. Neither can I say exactly the number of clapes who now exempt, should be

brought under the operation of the Mohaburfa, but I fancy about a dozen. My Assistant Mr Sooleman was furnished at my request, specifies 15. Mr Gopaulah it will be seen makes the number 18. of which number Brahmins and Mohomedans form the largest portion. However there are mere secondary questions which can be easily worked out, when sanction for the revision and extension of the Mohaburfa is given.

11. I gather from a memorandum of Mr Sooleman that the duty on piece goods proposed to be remitted amounts on the whole Province to Rs 57946. 10 11, which is 17. 48 per cent on the Mohaburfa of the Province for the year last past.

12 I have the honor to append a memorandum drawn up by Gopaulah which embodies some of the opinions of the Officers to whom the Instructions may be addressed by

Yours

some value, as showing how similar questions are treated by the Madras Government.

I have the honor to be
Sir
Your most obedient servant

[signature]

Secretary

I have, on a former occasion, submitted my views on the subject of the taxation of the Chypore piece goods.

The tendency of the tax now levied on the Chypore cloth is to stifle this branch of the manufacture and trade of the Country. The proposal to levy an advalorem excise duty upon this article, whether consumed in the country or exported abroad, will accelerate the progress of its decline and lead to its eventual annihilation.

It is hopeless to expect that the Chypore cloth made of a material generally speaking not indigenous to the country and under pressure of the Manufacturer and Sazer taxes can compete in the market with the English cloth or that manufactured in Her Majesty's Territories under less disadvantageous circumstances, and which can be brought into Chypore without any import duty. The Chypore cloth or rather of such an inferior texture or of general use as to secure a constant demand to it. It is not that I so [illegible] under any pressure of taxation

The only chance [illegible]

revenue from piece goods from falling off is to impose an import duty as a protecting tax upon the imported cloth. But this measure would at once create a clash of interests and a howl from the Manchester merchants, and it is therefore not desirable to revive a tax, which was some time ago abolished after a long contest. The safest course then is to abolish the tax on piece goods altogether. But the Chief Commissioner is not prepared to give up the revenue now derived amounting to Rs 5 7000 without a substitute, therefore there appeared no other alternative but to suggest that the present import may be done away with, and an equivalent demanded from the manufacturer and the dealer, although it is still doubtful whether the Mysore cloth can thrive or even retain its place under the pressure of heavy taxes, which must of course increase the cost of production.

A suggestion to this effect made by the Municipal Commissioner, the Deputy Superintendent of Colar and the Superintendent of Chandidrug seems to have attracted the attention of the Chief Commissioner who is now pleased to invite opinions as to how the incidence of the Mohaturfa tax is felt and what suggestions can be made to make it equal and remove

remove the source of complaint of uneven oppression.

The present system of the Moka-turfa revenue was devised and introduced into the Province in the Chief Commissioner's Circular dated 1st September 1860, and it embraces the following items:—

1. 'Manékandáya' or House-tax.
2. 'Muggadakandáya' or Loom-tax.
3. 'Dookanadakandaya' or Shop-tax.
4. 'Gánigi kandáya' or Oil-mill-tax.
5. 'Gérukandáya' or Plough-tax.

We omit the last item out of consideration altogether; it is more an adjunct to the land revenue and appropriated for quite a different purpose altogether.

The first or the 'Manékandáya' or House-tax is divided into four classes with reference to the nature of the materials and the mode of construction of the house, in fact its valuation. The rates of payment upon these several descriptions of houses are classified with reference to their situation in a city, town, or a large or small village.

The tax upon looms or 'Muggadakandáya' also varies according to the importance of the place in which they are worked, and they are again subdivided with reference to the skill of the weaver and the value of his manufacture.

Persons paying the loom-tax are let off the Manékandaya and vice versa.

The rate upon the other two items* are classified according as the said two professions are carried on in a town or village, and the extent of their dealings and profits. These taxes are levied independently of the house-tax.

Ganigi

Some people may take technical objections to the term "Manékandaya," as not coming under the Mohatarfa tax, which is a cess upon professions only. But these carry no weight when we take into consideration that the tax reaches the masses, and removes all complaints of its being partial and affecting a few individuals only. The rates are so adjusted as to make each man pay the tax in proportion to the extent of his property and means.

The attempt of the Madras Legislature in the Local fund Bills now on the anvil is to make the taxation reach the masses, and Manékandaya or the house-tax forms a portion of the scheme.

In the North-West Provinces the house-tax ~~was selected~~ accepted as one of the best imposts that can be adopted so as to make taxation general and impartial.

On the whole, I am of opinion that the scheme now in operation

is well devised and makes the gene-
-ral and even. If there are evils or
shortcomings in the present system,
they are more the results of bad admi-
-nistration and not of the tax itself.
Of course, all taxation is unpleasant,
and even the best-conceived and well
-devised tax has got its objections,
and all that the Government have to
look to, and strive for, is to make the
tax, they propose introducing, equal
and reach the masses.

The grand principle of equality
should be the rule of taxation. The tax
on houses, if justly proportioned to their
value, is one of the fairest and most
unobjectionable of all taxes. The
parochial or municipal taxation of
towns and villages in this country con-
-sists of an house-rent. etc part of
a person's expenditure is a better cri-
-terion of his means, or bears on the
whole more nearly the same propor-
-tion to them.

All excuses and objections,
that houses cannot be fairly classi-
-fied and valued, deserve no consi-
-deration. The miser of the worst de-
-scription, who lives in a miserable
hovel, indirectly contributes to the
general means of paying taxes on
the investment of the capital in some
branch of industry, as the tenant of

the wealth of the country. In India where, very often, people bury their money or convert it into dead capital by making ornaments, &c., the remedy is in the hands of Government; instead of putting a small tax in proportion to the extent and value of the house, they may be charged in proportion to the extent of their wealth by putting a higher tax upon them as funded capitalists.

One or two suggestions may be made, however, in the way of improvement and to rectify the errors of the administration of the tax, if any. And we now propose to amalgamate the tax upon piece-goods with the Mohaturfa case, we may introduce the Visabady system, which once happily existed in the adjoining districts of Bellary and Cuddapah of Her Majesty's Territories. Under this system, the particular branch of an industry or trade is represented by a unit, and the manufacturer or the merchant is indicated by a fraction of the unit showing the extent of the dealings and profits. While the adoption of this system not only leads to accurate results by correctly indicating the position of the individual in the manufacture or the trade of the village, but also

introduced

introduces the principle of self taxation and makes it more equitable, less uneven, and consequently renders the tax-payer more contented. We secure by so doing a conscientious cooperation on the part of the contributors in assessing them fairly and thereby remove the strong objection of raising the whole or a portion of the revenue by direct taxation.

All that the Jemmabundy officer has got to do is to recognise the Vísabady institutions existing almost in every village from time immemorial, and fix the amount of the tax based upon certain years collections and leave it to adjustment to the Vísabady members. An objection is, however, taken to this course, on the apprehension that the few leading members of the Vísabady institution may let themselves off easily, and charge their less influential neighbours heavily, and thereby create an outcry. This evil if it exists, can easily be remedied by an appeal to the officer conducting the Jemmabundy settlement. I do not think that this can easily be done, for according to their position recognized in the Vísabady list, the members contribute their

Proportion

funds for the upkeep of their religious and social institutions in the village. For the purposes of this tax, and with the right of appeal secured to the aggrieved member, the recognized state of things cannot be violated with impunity. Another administrative reform consists in cancelling the exemption from taxation of certain classes of people for the benefit which they in common with the rest enjoy from government

The classes mentioned in the margin are exempted from the operation of the house-tax. The law makes no distinction in their favor, and there is more honor in the breach than in the observance of the cursed custom. We have now outgrown the age in which these distinctions were made in favor of particular sects. Attempts of this kind have been successfully and justly made by the present Municipalities which make no such distinctions but tax all people subject to their jurisdiction.

* Brahmins Mussalmans and 16 more classes

In the Madras Presidency certain municipions designated "Fasaree" not exceeding one-fourth of the assessment of the lands held

by

by Brahmins
made at the annual J
But these, when brought to notice, were
ordered to be discontinued by Sir Charles
Trevelyan's Government.

In Salore, where cattle are
taxed under the name of "Pullery"
Brahmins and Mahomedans and
a few other classes were exempted
from the payment. The result was
that the indulgence was abused, and
these exempted classes for a trifling
consideration, had entered in the
Jemmabandy accounts the cattle
of other people in their name to avoid
taxation when they have none of their
own.

Such exemptions, while making
the law partial in its effects, create
sources of discontent and open wide
door for fraud and corruption,
and should therefore be promptly
withheld.

According to the last Ry
Administration Report, that out
of 9,44,264 houses in the Country 8,18,
were deducted as belonging to classes
es exempted from the house-tax
The amount of the tax now levied
under this head is Rs 1,52,708 on
1,35,409 houses. Instead of taxing as
the

the exempted classes, if we only charge the Brahmins, Rajputs and Mahomedans, &c, on their houses numbering 1,72,776, there would be an additional revenue of Rs. 1,94,770, which not only makes up the loss of Rs 57000 that we now recommend should be remitted on the Mysore piece goods, but also leaves a ~~margin~~ surplus of Rs. 1,37,000 available for local purposes or for a general reduction of the house-tax in the country.

"In conclusion I beg to submit the following ~~for~~ observations which I have ~~to~~ submitted for his information and consideration—

[illegible]

From Revenue 1870 No. 177

From ~~Revenue~~ 1871 No. 5457
15th

To The Inam Commissioner

Dated 27th of August

Despatched 30 } January 71

Received

Enclosures No.

General No. 5457 }
Revenue No. 157 } 1870 71

Acknowledges the receipt of letter dated 23rd Instant and requests he will convey the C. Comr's acknowledgments to Mr Gopaulrao for his Memo. on the discontinuance of the present duty on piece goods & the revision of the Mohturfa Inam.

F. 93
F. 1457
Rw. 157.

Circuit Town Mar 27th 1857

~~Extract from Com.~~

Swan Comm.
J. Mayor

Sir,

I am directed to acknowledge with thanks the receipt of your letter of the 23rd instant, and respecting submitting your views on the subject of the discontinuance of the present duty on Rice from, & the removal of the Mobirja bar, and to state that the Chief Commr. has perused your letter & the Collector's enclosure, therewith received, with much attention, & begs that you will convey his acknowledgments for the latter to Mr. Scott.

I am Sir
Your Obt Servt

27/3/57

Offg Secy

Received 1870 Feb 1 Fo 177

From The Superintendent of Vaccination Rs

To The Secretary to the Chief Commissioner of Coorg

Dated Bangalore 31st January 1871

Despatched 2 Feb

Received 3rd

Encloses No. 1

General No. 5304 / 1870-71
Ol No. 177

Min. Officer Vol 4441 Fo 1450 of the Volume

Forwards extract from Bangalore Dist Supt's letter on the subject of vaccinating the existing Coorg Dists.

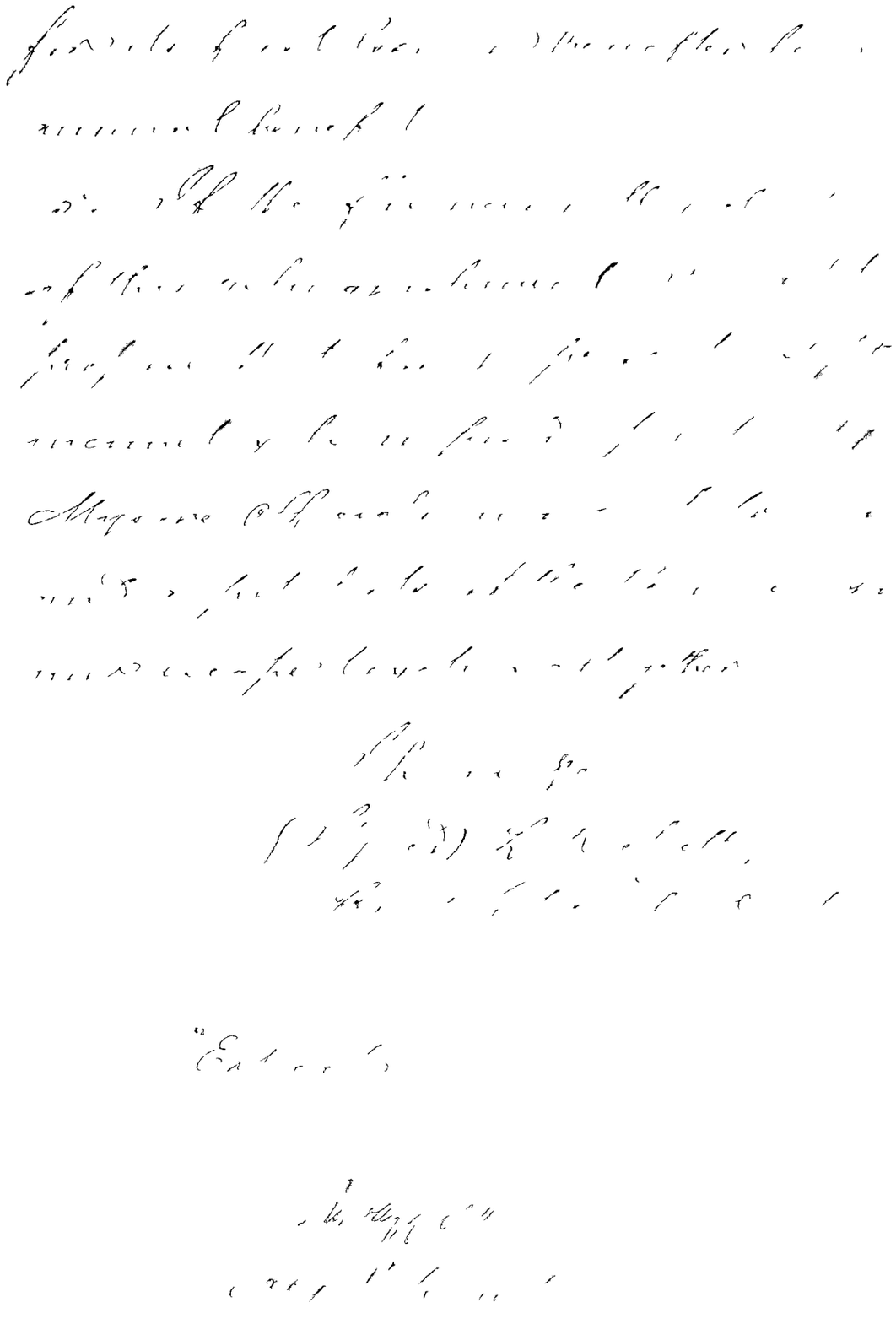
Do Ack. Comr.

3. 2

3.2.71 - File with Supt. Vaccination

Secy Revd

B 5304
1.° A 177



Revenue 1871 No. 150

From The Inspector

To The Surveyor

Dated 22nd

Despatched 23rd February 1871

Received 25th

Reg'd 27th

Enclosures No. 4 Orig.

General No. 443 } 1870/71

Revenue No. 111 }

In reply to No. 4143 of 24

12th Nov. 1870, forwarding

Original report to read

from the Dy Supt. re

regarding the buoys

Chatham.

I do not see

[illegible]

25

Rec'd 3/3/71

3.71

The opinions of the

Pt. & Survey Comrs.

[illegible] were noted

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

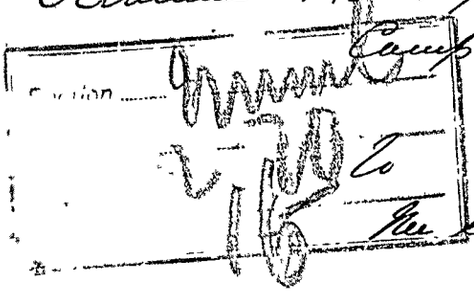
[illegible]

[illegible]

[illegible]

[illegible]

Genl. No 4436 Surveyor Division
Revenue - 145 Superintendents' Office
Camp Cullapoor 22nd February 1871



To
The Secretary to the Chief Commr.
of Mysore

Sir,

I have the honor to acknowledge receipt of your Docket No 4143/24 of 12th November requesting me to record an opinion on certain proposals of the Dy. Accountant General for alterations in the system of keeping Sayer duties and to state that I deferred replying to your Letter till I received a report from the Deputy Superintendent of Chinnagar who has had longer experience than any other Officer of the working of the Sayer System in the former Nuggur Division.

Having received his report today I beg to submit it in original for the consideration of the Chief Commissioner as also the replies of the Deputy Superintendents of Chitteldroog and Cudoor and Mr. Apth Ramapa who was for many years an Amildar in both Districts. The Chief Commissioner will observe that there is entire unanimity of opinion against the proposal for assessing the Sayer by an estimate framed after an examination of the crops when

+ to be ref:

5

Where growing all Officers Considering that no advantage would result but that on the Contrary, it would be impossible to carry out the plan suggested by Mr Hudson.

I quite Concur in their views and feel assured that whatever maybe the defects of the present method of Collection the system is infinitely preferable to any Estimate or valuation of Crop

It is an acknowledged fact that in England where great attention is paid to such matters by men farming arable land as a money speculation it is impossible to form an accurate Estimate of the quantity or quality of a crop until it is thrashed out and the difficulties arising from Estimating the produce of Coffee or tobacco grown on numerous holdings most of which are scattered over the widest part of the Country, by a hunted native agency, are so great that the operation would be no better than a gigantic Guess.

The only method that appears feasible for insuring better supervision over the Lager Collections is by reverting to the old system alluded to by Lieutenant Colonel Elliott of attaching each tract of Country to a definite Lager Kutté. obtaining returns from each Kutgat of the produce

and the persons to whom sales are made for comparison with the accounts of each Cutté and instituting a stricter Control over the Rahadaries Captain Bara's proposal for bonded warehouses would no doubt be more effective & complete but I am not prepared to advocate it without full examination of the details, and would involve expense in buildings &c. which would have to be carefully considered.

However I am not aware whether it has been decided to amalgamate the Salt with the Land Revenue when applying to Coorg Surveys the survey and settlement or to continue the present duty.

With regard to the duty on piece goods to which a separate reference was made in your letter No. $\frac{35-41}{22}$ of 27th September 1870 I beg to enclose a reply from the Deputy Superintendent of Chittledroog on the subject and to state that I have always held the same opinion as is expressed by the Chief Commissioner in your Letter No $\frac{35-41}{2}$ dated 27th September When the Government of India directed the abolition of all import and export duties between Mysore and Her Majesty's Territories, it was clear that Mysore could not here after levy import duty at the fron-

+ in orig. to be ref.

ter on any articles produced in Her Majesty's Territories and brought into Mysore, but it by no means followed that this implied a surrender of an excise duty levied indiscriminately in Mysore in Contradistinction to an export duty imposed only on articles passed the frontier The system actually introduced in many places, involved a Contradiction as duty was ordered to be continued on Sodium, Tobacco and Coffee for no other reason apparently except the magnitude of the amount so raised, as the duty on them was in all respects identical with that on all other exciseable articles

I therefore Consider that there is no reason for exempting these goods taken to Her Majesty's Countries from the duty except the well known fact that the Mysore manufactures are placed at a great disadvantage and that the manufacture is Considerably affected by the tax

I have the honor to be
Sir
Your most dedt Servant

A Addams
Superintendent
Mysore &c

A.A.

From Asst #4 / 1871.

To Dy Superintendt
Ke Superintendt

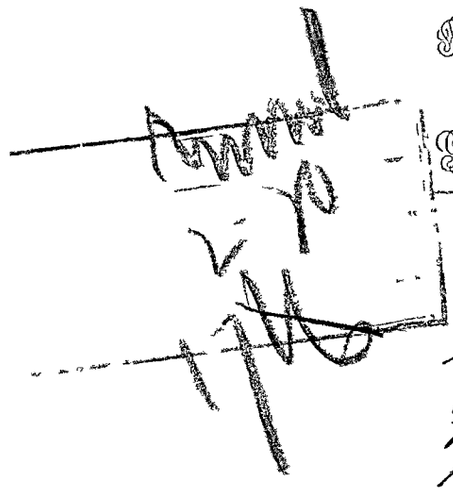
Dated 1/71 Surgr Dr

Despatched 21st February

Received Registry 23-2-71

Enclosures No.

General No. 570 / No. } 1870-71



Acknowledges receipt of letter No. 3417 / 878 dated 19th Novr 1870 of its enclosure and submits certain remarks on the subject of the new system of collecting the Lazes Revenue therein proposed.

D. No 5-70

Scheveningen District,
Dep. Sup. Office,
Camp, the Hague,
17th July 1911.

To
The Superintendent
Scheveningen

Sir,

In acknowledging the receipt of your Circular No 3417/78 dated the 19th June 1870 together with its enclosure, I have the honour to submit the following remarks.

2. Having given the letter of the Deputy Asst Commissary No 1701 dated the 16th Septr 1870 to the Secy. Jones considerations I have been unable to concur with the views of that Officer in so much that he has laid that I find it unpleasant to explain on its detail; I will therefore with your permission submit only a few remarks on it and I have only the general plan framed as applicable to the system in use in my District, and to enable me to do so, I have to request remarks are suppressed.

3. The Jury commences with stating out the radical error of the present System to be "an entire absence of Control" & then the question to be solved is stated to be "how would the levy of the excise at the place of production be accomplished with the least inconvenience to Cultivators & Vendors", & this is answered by suggesting "that the excise on the Standing crop be assessed at a suitable season & & & to look to the Ryot personally & to the punchayet attinached for the payment of the duties & to realise them through the ordinary Revenue Officers".

4. The main principle here stated in the assessment of the standing crop, & the novelty of the proposed Consists in the realisation of the duty through the ordinary Revenue Officers; but who are meant by the ordinary Revenue Officials? the Deputy Accountant General in the Report here, that it is difficult to seize his meaning —

in favour of the deputy—Mr Ffrench had remonstrated against the collection of the dayer by the Sheriffs, Shanbogue & Patel, & if these are excluded, does it mean the Scindfal of Revenue Powers delegated by the Govt of Bombay to Revenue Commissioner. But this case should be his remaining letter as he advocated the collection at the place of production, which is become again means the Village to which the garden or field is attached, & there being on an average upwards of 300 Villages in each Taluk, I fancy after all by the ordinary Revenue officers the Heriditary Shanbogue & Patel are meant, & if the dayer is to be collected at the Village of production as recommended, it is difficult to see how possible this is to be managed except through the means of these men.

5. As titles Rent the dayer is not collected at the Village of production, & I would deprecate the introduction of titles, even if it has been approved by Govt elsewhere

and found wanting. The main principle however contained in the Deputy Asst Generals suggestion is, I think, a sound one & worthy of adoption & the difficulty of having to consists in arranging the details of management.

6. Now you will remember that on former years there was something analogous to this plan in force which unfortunately owing to the reduction of establishments it has been found impossible to maintain, & this at a moment when thorough police supervision and a knowledge of the topstone of the system that was in force we have ascribed at the state described by the Deputy Accountant Genl "on entire absence of control". To explain myself. I beg briefly to narrate the system in force on former years.

7. On each Talook certain tracts of Country or groups of villages were appropriated to each Cutcha of the Talook, and the Sayer, payable on articles produced within those tracts of country or groups of

Villages

Villages, had to be fixed at the Cutta to which the tract of the Country or groups of villages were attached. Thus the records of the very Cutta itself afforded a fair approximate estimate what could be framed year by year, of the Sayer leviable within the range of each Cutta. Besides this, the Cutta servants were expected to patrol their ranges generally during the rains when the work at all Cuttas was light, & roughly estimate standing crops, inspect cloth factories, &c &c, and on the information gained on enquiries made on these tours & from ocular proof they framed a rough Estimate of the leviable realisations of the current year based on the Returns of the Cuttas. These of course were not [illegible] reliable, but they afforded an excellent handle with which to work, & [illegible] the higher [illegible] [illegible] [illegible] [illegible] in a manner which [illegible] [illegible] unaccountable. [illegible] [illegible] [illegible] because the [illegible] [illegible] Cutta

have been reduced & with the establishment curtailed and the men increased the custom of putting down in Salem into execution. It is moreover the custom now for parties to go to the Custom House Counting-House, without reference to the Salem System as that the Landwaiter formerly possessed, is lost.

8. How is always I think much that is good in the present System of Revenue administration, that does not lie generally in the counterchecks of the Checks and Countercheckers, rendering necessary for their effective management large establishments of Officers. In reorganising our Corps, we have introduced no new System to puzzle the matter again. There have been simply a reduction of Cutters & Establishments when doing this it was suspected that the Check maintained by Landwaiters

Preventive service by sufficient to combat the danger, as four extra hands on comparatively small pay being appointed to protect our wild frontiers from the articles being smuggled. I am not aware that the result has proved a failure in so far as the amount of Revenue realised is concerned, as there is no appreciable rise or fall in the same, but I would submit that were there an efficient Control, there ought to be a suitable increase in wages. I am therefore inclined to agree with the Deputy Accountant General that there is an entire absence of Control for what is the Barbadoes system, as the present may be called in contradistinction to the Cotton system of former years. It is thus a matter of difficulty to obtain a Barbadoes for the purpose of any, escapes from the most

convenient outlet in the neighbourhood of which he purchased his Coffee, he transports the article to its destination leaving the Bandaree at the frontier Cutta of the Mysore Country which he passes on route to his Market in the Mysore Country. This Bandaree is viseed at the frontier Cutta, & returned to the Cutta whence it was issued. Whether this check or control on such a system as this? When the Bandaree returns we are assured that the goods that have paid duty have passed safely through Mysore. But with a pleasing confidence in the integrity of our frontier Cuttak servants if it is considered the point is conclusive there has been no smuggling. It is also stated in the Bandaree that the goods will be taken by a certain route which is named & that a certain time

time has been given for the performance of the journey - Of course enquiry is made if the time is exceeded, but notice is seldom taken if the route is changed. In addition to this we have what is called the Daxton sheet a statement showing the quantity of duty paying articles stock in the country. This is prepared by the Cutta Servants based on the information given by the Chief Police; it is used as a check, but is wholly valueless as a reliable statement.

Q. In advocating a reform, I would beg to suggest that we take what is good out of the native system and grant to the Cutta system the only difficulty - regarding which that occurs to me being the localization of the Cutter to suit the convenience of merchants. Sometimes the steamship was unreasonably great for often it so happens that the merchants

purchased his goods at a
Village attached to a Cutta in
the very opposite direction to which
he wished to travel with his goods.
He had then perhaps to go miles
west to get to the right Cutta
and then have to travel all the
way back again. his destination
being Eastward. To remedy this
evil I would suggest that
Merchants be allowed as at
present to go to the most con-
-venient Cutta in the neighbourhood
of their purchase. On arrival at
the Cutta they should be made to
present to the Cutta servants a
receipt from the Patails of the
different Villages from which they
have brought their goods for sale.
On inspection of these receipts the
Cutta authorities would grant the
Clearance, but on their accounts
they should debit to them one Cutta
only as much as was derived from
the Villages of that Cutta, and credit
the

the Amount due on the Receipts of the Villages with attached to them Cutta to the Estimate Cutta to which those Villages belonged. Thus by a regular system of Credit and debit we might receive the Cutta System without inconvenience to the merchant. An increase in the number of Cutta might be advantageous so that the range of the Cutta servant when patrolling their Villages might be lessened for I look on it that one of the best features of the old system to the Zemindar Estimate framed when patrolling. Let this be as it will as it may it is no matter for us time it must pass out and this is only a way of testing the accuracy of the Estimate.

[illegible] it the Zemindar may Cutta as often than each year as the Zemindar or a Cafe of Peace at [illegible] Estimate [illegible]

Of new cases to investigate causes all of which will have a share of that care of which are capable of proof. Start with the Cutta Section first on the estimate showing that the variation of a certain district would probably yield so many. Increase the Cutta Records to show only a fraction of what had paid Land & the certain Patti to have that as much remained in — store and still a balance unaccounted for Remains on the Estimate leaving the signature of the Patel as it should be. If the balance is large of course the Village may justly be held responsible, if small, it is no matter & when the estimate is Known, by the returns from the Cutta to have to be gradually made we see at once how the Cutta Servants have done their work.

11. More has been might be said regarding the Cutta system. but as I have not been called on

on for my opinion on this point-
it may be cast of place to remark
I have ventured to advocate the
system as it has always been my
opinion that a good system which
only wanted remodelling to suit
details for its effectual working
& the present has appeared to me
a proper opening for the expression
of my opinion —

12. In conclusion I beg to apologize for the delay in my reply which has arisen entirely from a hesitancy as to whether or not I was at liberty to entitle my opinions & if I have been wrong in doing so I would solicit to be excused —

I have the honour to be
Sir
Your Most Obedient Servt

Dupuis Inspector

(Enclosed)

Rec'd 1871 No. 165

Insp Comm
Ad.

From Superintendent
Inspection Dept

To, The Secretary
to the Customs

Dated 24th of March

Despatched 28th } March 1871

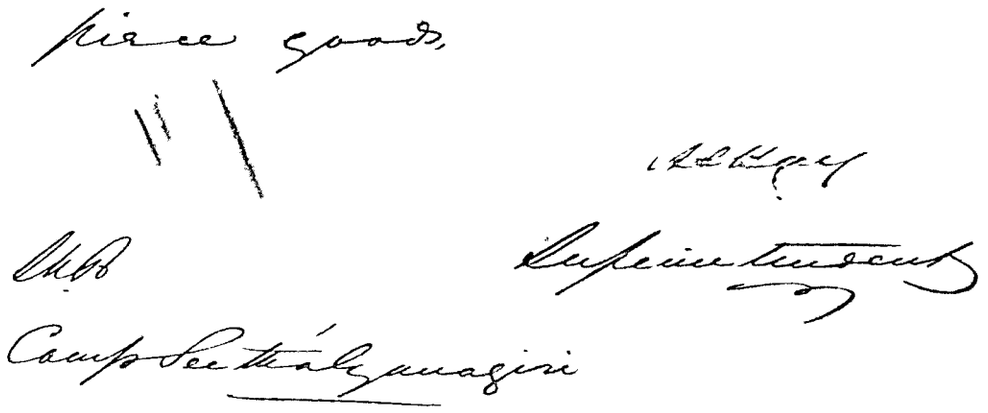
Received

Pages 3 and appdx.

Enclosures No.

General No. 4836 } 1870-1.
Rec. No. 160

In Continuation of
this Office letter No
4436/145 dated the 22nd
February last forwarding for information in regard
to letter No. 600 dated
the 9th instant from
the Dy Superintt
Shimonoseki District
submitting his opinion
on the system of
keeping duty on



Revenue

Rev. 123 1871

To The Deputy Superintt
Shimoga Dt.
The Superintendent
Inspn Division

Dated 4th

Despatched 15

Received 13 March
15 -

Enclosures No. nil

General No. 600 / No. } 1870-71

With reference to Supt.te's
No. 2939 / Rev. 64 dated 20th October
last submits his opinion
on the existing system
of levying duty on piece
goods.

Asst.
13.3.71

(No 600
ad more

Armagh 4th March,
1871 Sept 1st Officer,
Camp, Derbaly,
9th March 1871.

To
The Superintendent
Excise Office
Fort

Sir

In reply to your letter
No 2939 1871 dated the 27th
Instant, I have the honour to
report I am of opinion that no
duty should be imposed on
the export of Rice, but
if an export duty is imposed,
we are left to only an ad valorem duty,
or none at all; the latter course
the Chief Commissioner is not disposed
to recommend, & I am, therefore, to
state that a specific duty should be laid
on all paddy, husked rice, & cleaned
in the Province to be levied after
passing the Custom or from the Go-down
when offered for sale.

2 Being of opinion myself that
the abolition of the duty on rice
is called for, & that a excise

on these goods could not be worked without suffering great difficulties in the collection, I have tried to discover some middle course or indirect method of levying the duty, or some plan by which the difficulties attendant on collection might be removed. On the latter point, I regret to say I have utterly failed, and the only indirect method of levying the specific duties which occurs to me is by increasing the present rate of Ad-valorem on specific-goods.

3 Of course, this course is tantamount to an abolition of the duty on specific-goods, but considering that the total amount so paid is only some 5 or 600 in any district the loss sustained will be trivial & will be more than made good by the increase in Ad-valorem duties which I have spoken to suggest.

4 I regret to have been

do

So being in replying to your
letter under report, which has
arisen from the difficulties I
have experienced in surmounting
the difficulties that exist in
the collection of the revenue.

5 My reasons for desiring
an addition of the duty, are
that the existence of the
act is discouragement on the
trade & industry of Guyana in
this Department of it, that revenue
being already placed on them
seems a tax on the produce
of the same becomes unequal
& unfair to the Sister Province.
as that the woolen manufactures
are not taxed on the produce
of this soil. that the raw
material of - Guyana are placed
at a disadvantage in relation
to them here in this Province
Considering that the duty is
evaded & removed, hence
I satisfy the Representation

I shall do myself
the honor of again resuming
the Hon subject, when Re-
-port on the Boston Jail

Have the honor to be
Sir
your most Obedt

Wm Ellis
Deputy Inspector

Revenue 1871.

From

To

Dated 15th

Despatched

Received 19 April

Pay 20-

1 Enclosures No.

General No. 41 } 1871. 72

Rev. No. Circular No. 4859 dated 10th Dec. 1870

29

The Secy to the Chief Commr Bangalore

The Supdt of Gardens

Submits his report on the subject of the Harvesting of the Cochineal Tax.

To Chief Comr

19 April

22.4.71

Deputy Supdt.

In the time of Hy Haughton Commander I think that it should be kept, with the option of the conductor here, if he also prepare a note in detail of the manner he would conduct it in future.

Sd

Asstt. Supdt.: Office

Genl: No 41 / 70

To

The Secretary to the

Chief Commissioner

of Mysore.

Dated [illegible] 15th April 71

Sir,

I have the honor to acknowledge the receipt of your Circular No. 4259/29 of the 10th December last, on the subject of the revision of the Mohturfa tax.

2. The information called for in para 2 of the above Circular has already been submitted in my Docket No 1961/104 of the 17th Ultimo in the form prescribed in your communication No 4796/24 of the 7th December last.

3. It does not either appear necessary to the arguments at the exemption of the important goods of local manufacture as they have been already [illegible] in more than [illegible] occasions [illegible] to submit [illegible] my opinion, that [illegible]

press, with descriptions of parks or such like buildings; and pressing heavily to house industry.

4. In reference to the octroi duties, I would strongly deprecate their abolition not only because I believe this to be a very prolific and popular form of taxation peculiarly suited to native ideas and traditions in India, but because the income from this municipal source would be barely sufficient for carrying on the several conservancy and other measures, so much needed in the large towns of the Province. I would rather supplement this income, by giving up a portion of the Mohturfa, as suggested by the Deputy Commissioner [illegible]. But of course not replace the municipal tax on houses as well as [illegible].— Concurrence in this opinion.

5. The Mohturfa is now composed of the following items:—

1. Houses 3. Shops
2. Looms 4. [illegible]

[illegible] tax is levied according to the description of the building;

And

[illegible] to the
[illegible] value of [illegible]. His impres-
sion will have to be ascertained by
trial, as the present instruments
record only [illegible] of which
it is known in the Hindoo calcu-
lations up to eight, viz. 1, 2, 4,
[illegible] viz. [illegible] of the [illegible] pounds
each.

We have already made mi-
nerable allusions to the [illegible] of
the children by other than parents
and have stated that they may be employed, during
[illegible] while absence being given to their
[illegible] relevant circumstances and
especially to the case of persons with
[illegible] meanings and fine hearing powers
of men [illegible] in retired circum-
stances may be employing persons
until, in a rank [illegible] to the
[illegible] marks on [illegible] tones,
when the family was in a most
flourishing condition. The number
of hours per [illegible] of [illegible] is 2,17,920,
[illegible] each on the total [illegible]
in the Division, viz, 2,6,9,640. The
[illegible] of [illegible] may then be
[illegible] by a [illegible] of the
Mohammedan [illegible] a most [illegible]
and

Can this be
[illegible]
of the [illegible]
[illegible]

Some
The tap
[illegible]
[illegible]
should be
Rs. [illegible]
Rs. [illegible]
except the
[illegible]
States &
than the
and pom-
[illegible]
[illegible]

Some
in above
Remarks

of [illegible] should be
limited as mentioned in the 2nd
paragraph of the resolution in favour of
Lucerne, and that the words "to be limited"
be omitted in the 3rd paragraph,
in which the Canton of Lucerne is
left at liberty to make regulations,
both as to the tackle, and
of the places where the nets should
first be set.

7. That the words in my
letter of the 25th of last month, that
the proportion of Lucerne is large, and that
there are no valid grounds for this
circumstance should be a subsisting
cause of the bill, shall
not be applicable to what I have already
said on the subject.

8. From the difference of opinion
that seems to take place between the Canton
of Lucerne and the other Cantons, the mode
of ascertainment on those points
may likely not be unanimously concurred
to: but the larger proportion of the
former, concurred in the alteration
of several regulations made by them.

9. The Edition, by the Intendant
from the first, under the Inspection
of the Minister of the Interior
Department of the Interior, the
Minister of the Interior

Treasury Solicitor's
Branch
Dated 22nd February 1871

Re Amendment
Civil Procedure

Sir,

I am directed by the Commissioners of Her Majesty's Treasury to request that you will lay before the Chief Commissioners (pursuant to Sect. 29 of the 10th & 11th Vict. c. 109 and the Act 29 & 30 Vict. c. 84) the enclosed Rules for amending the Rules of Practice in the Court of Exchequer.

2. My Lords have considered the matter to the satisfaction of the Barons of the Court of Exchequer as to the Rules and Orders to be made pursuant to Sect. 2 of the Act, and according to the form required in Secretary's Circular of 4th & 24th May & 4th December 1850.

3. The addition of the Duty on Costs is a measure which is entirely due to the Treasury, and the Commissioners think it right to call the attention of Her Majesty's Commissioners to this fact as they do not wish to claim the credit

the Sp. can communicate direct on collections. (P.) Badly paid objects may be raised to a district by some pressure on the treasury to the prejudice of the other districts that may well be taxed more heavily in order to supply the deficiency given to them.

6. As to the simple manner of doing the requisite by registration be required with prop all, it is necessary to proceed to consider the working of the Methods in more especially with regard to the receipts & amount of taxes.

7. A reference to the Returns (copy of which is annexed for ready reference, Inside dir, page 1 & 2 of the Annual Administration Report of) shows, with sufficient clearness how the taxes, and (P.) principal contributions increase simply from that of Assessments in some districts, the Income and Property Duties keeping nearly twice as much as the Corn Spirit and Dividends of Companies and Profits, though they are about equal in Scotland.

yr

The Board of Visitors shall be known as
Visiting Justices of the Peace for the
City of Cork and shall consist of the
Lord Mayor of the City for the time being,
and the Sheriffs of the City for the time being,
and all Justices of the Peace for the City
who shall have resided within the City
for the space of one year next before the
day of their election as such Visiting Justices.

4. The Lord Mayor of the City for the time being
shall be the President of the Board of Visitors,
and in his absence the Sheriffs in order of seniority
shall preside at the meetings of the Board.

5. The Board shall appoint a Secretary
who shall keep a book or books in which
shall be entered a true account of all
proceedings, and the names of the Members
present at each meeting, and the Secretary
shall produce the said book or books at
every meeting of the Board when required
so to do by any Member thereof.

6. The Board shall make such rules
and regulations as they shall think fit
for the government of the Prison,
and for the employment, instruction,
and reformation of the Prisoners
confined therein, and for the duties
of the Officers thereof, and may
from time to time alter or revoke
all or any of such rules and regulations
and make new rules and regulations
in

[illegible] at the rate
of [illegible] may be estimated
to yield an additional revenue of
£2 13s. 9d. per annum.

10. The diminution of the liability to the evil over of the community caused by the right to eject land to the public and to bear by the remission of some of the existing taxes now imposed. To previously suggested, the only one I must particularly call attention to is the (2) Duties, 415-5-8 which is at once distinguished with: It is said that would result from which a measure can be estimated by a consideration of the quantities of the Revenue paid generally I tie and calculate above six years, and by the number of persons to whom encouragement in the collection of these taxes is now given. The diminution it caused give to greater certainty would be very great to the Revenue since the Collectors a conductive would be compelled either an Enhanced sum on land (yearly), and encouragement

Shops	Shops of first class— Good Trade.	Principal Towns	20	15	12	8
		Secondary	15	12	10	6
		Villages	12	8	6	4
	Inferior Shops— Bad Trade.	Principal Towns	15	12	9	6
		Secondary	12	10	7	4
		Villages	9	6	4	2
Steam Mills—		Principal Towns	30	20	15	10
		Secondary	20	16	10	7
		Villages	15	8	6	5
Water Mills—		Principal Towns	20	15	10	5
		Secondary	15	8	6	4
		Villages	8	6	4	3

(12)

Taken, by the Assessor, from the best information he can obtain, as to the Profits of the Trade, Manufacture, or Employment, in the Parish, Township, or Place, in which the Person assessed resides.

* In the Shop, Yard, &c.

Principal Towns	12
Secondary	6
Villages	4
Principal Towns	8
Secondary	4
Villages	2

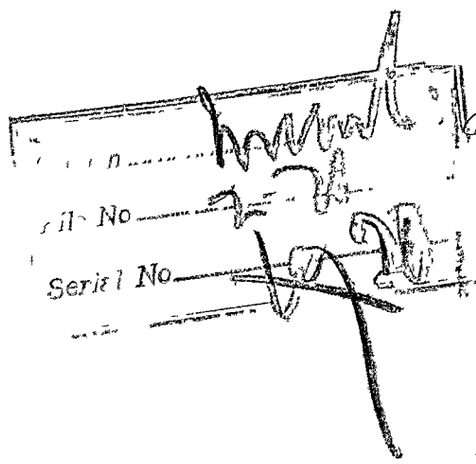
No. 59. Revenue No. 420
4

1875

To
The Superintendent of the
Ashtagram Division

Dated Bangalore 26th April
1875. 28 — —

General No. 420 1871-72.
Revenue No. 4



Communicates the Chief
Commissioner's views
regarding the revision
of the Enchlurpa Tax.

Forwarded for the views suspected in your
para 6, observing that the tax

Amended

Genl. No. 420
Rev. & L.

N. C. C. Office
Bangalore 26th. April 1871

To,
The Asstt. Adjutant Genl.

Sir,

I am directed to communicate to you for the remarks of the Chief Comptr. on the views contained in your letter No. 46 of the 15th instant regarding the revision of the Mysore Tariff.

2. If the revised Schedule provides such an increase as to warrant the measure suggested in para: 3 of your letter, the Chief Comptr. should prefer the total abolition of the duty, leaving the ordinary rates only to be levied on Looms and Cloth Shops.

3. The Chief Comptr. concurs in the opinion expressed by you in para: 4 in reference to the Octroi duties.

4. The suggestions contained in your para 5 would, the Chief Comptr. observes, be very good, if such a roughly accurate valuation of all the houses in the Province could be got, but such, he thinks, would hardly be practicable.

5. The Chief Comptr. agrees with you in the remarks expressed in your para 6, observing that the duty

should

should be a general one, and that no one should be exempted from its incidence except the Agricultural Classes and those who from poverty are unable to pay. But there should be no such Class Considerations as that recommended by the Dy Asst. Commissr in para. 9 of his letter to your address No. 973 of the 22nd Feby last.

6. In regard to the doubt expressed in para 7 of your letter under acknowledgment the Chief Magistrate thinks that a difficulty will be experienced in obtaining accurate information of the value of the trade in which it is proposed to regulate the tax.

7. The Chief Magistrate concurs in your opinion with reference to the tax on looms and mills.

8. In conclusion, I am desired to say that the Chief Magistrate will be glad, with reference to your last para, if you will prepare a scheme in detail of the measure you would advocate in this matter.

I have &c
A.A.
J. Fitzpatrick

26/4/71.

Dublin Castle

A.P.A.